

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CARROLL</div> <div>CITY OF CARROLL, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201400300000</div> <div>City Clerk</div> <div>112 E 5th Street</div> <div>Carroll, IA 51401</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		5,733,446		5,733,446	5,590,121
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		5,733,446		5,733,446	5,590,121
Delinquent property taxes		0		0	
TIF revenues		859,181		859,181	869,427
Other city taxes		1,799,782	0	1,799,782	1,774,342
Licenses and permits		83,631	0	83,631	66,650
Use of money and property		67,289	77,849	145,138	115,025
Intergovernmental		1,512,757	0	1,512,757	1,666,501
Charges for fees and service		1,687,491	3,526,920	5,214,411	5,272,459
Special assessments		0	0	0	0
Miscellaneous		249,840	66,006	315,846	537,071
Other financing sources		6,617,441	1,528,246	8,145,687	6,426,233
Total revenues and other sources		18,610,858	5,199,021	23,809,879	22,317,829
Expenditures and Other Financing Uses					
Public safety		1,906,630	0	1,906,630	2,063,025
Public works		2,067,095	0	2,067,095	2,237,205
Health and social services		102,525	0	102,525	109,945
Culture and recreation		2,603,412	0	2,603,412	3,138,457
Community and economic development		157,124	0	157,124	414,401
General government		935,010	0	935,010	1,098,145
Debt service		1,515,725	0	1,515,725	1,528,132
Capital projects		2,326,714	0	2,326,714	4,189,650
Total governmental activities expenditures		11,614,235	0	11,614,235	14,778,960
Business type activities		0	3,126,119	3,126,119	4,937,331
Total ALL expenditures		11,614,235	3,126,119	14,740,354	19,716,291
Other financing uses, including transfers out		3,289,838	1,965,849	5,255,687	5,273,695
Total ALL expenditures/And other financing uses		14,904,073	5,091,968	19,996,041	24,989,986
Excess revenues and other sources over (Under) Expenditures/And other financing uses		3,706,785	107,053	3,813,838	-2,672,157
Beginning fund balance July 1, 2014		6,372,017	8,156,369	14,528,386	14,667,751
Ending fund balance June 30, 2015		10,078,802	8,263,422	18,342,224	11,995,594
Note - These balances do not include \$ 292,427 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,720,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,315,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 37,610,527
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/24/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Laura A. Schaefer		→	712	792-1000	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF CARROLL							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	4,055,831	1,007,053		670,562			5,733,446			5,733,446	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	4,055,831	1,007,053		670,562	0		5,733,446		T01	5,733,446	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	4,055,831	1,007,053		670,562	0	0	5,733,446			5,733,446	6					
7	<b>TIF revenues</b>			859,181				859,181		T01	859,181	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes	69,180						69,180		T15	69,180	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	220,861						220,861		T19	220,861	13					
14	Other local option taxes		1,509,741					1,509,741		T09	1,509,741	14					
15	<b>TOTAL OTHER CITY TAXES</b>	290,041	1,509,741	0	0	0	0	1,799,782	0		1,799,782	15					
16	<b>Section B - LICENSES AND PERMITS</b>	83,631						83,631		T29	83,631	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	21,617	6,337	1,293	499	1,172	1,921	32,839	40,169	U20	73,008	18					
19	Rents and royalties	34,450						34,450	37,680	U40	72,130	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	56,067	6,337	1,293	499	1,172	1,921	67,289	77,849		145,138	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants					248,267		248,267		B89	248,267	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	248,267	0	248,267	0		248,267	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARROLL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,050,535					1,050,535		C46	1,050,535	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	100,560	24,961		15,549			141,070		C89	141,070	54				
55	State Library Appropriations		8,503					8,503			8,503	55				
56	State Tobacco Funding		950					950			950	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	100,560	1,084,949	0	15,549	0	0	1,201,058	0		1,201,058	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	35,948						35,948			35,948	63				
64	Library service							0		D89	0	64				
65	Township contributions	27,484						27,484		D89	27,484	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	63,432	0	0	0	0	0	63,432	0		63,432	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	163,992	1,084,949	0	15,549	248,267	0	1,512,757	0		1,512,757	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,375,367	A91	1,375,367	73				
74	Sewer							0	1,894,271	A8Ø	1,894,271	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	509,680						509,680		A81	509,680	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	47,070						47,070		A94	47,070	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	257,282	A80	257,282	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	40	7,020					7,060		A89	7,060	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	50						50		A89	50	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	16,294						16,294		A44	16,294	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	40,280						40,280		A03	40,280	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,067,057						1,067,057		A61	1,067,057	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	1,680,471	7,020	0	0	0	0	1,687,491	3,526,920		5,214,411	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	22,130	10,798			10,675	100	43,703	4,196	U99	47,899	108
109	Deposits and sales/fuel tax refunds	594						594	11,475	U99	12,069	109
110	Sale of property and merchandise	104,909	16,553				13,350	134,812	17,022	U11	151,834	110
111	Fines	70,731						70,731	33,313	U30	104,044	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	198,364	27,351	0	0	10,675	13,450	249,840	66,006		315,846	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,528,397	3,642,451	860,474	686,610	260,114	15,371	11,993,417	3,670,775		15,664,192	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,090,000	800,000		2,890,000		NR	2,890,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,035,387	162,863		346,694	1,070,407		2,615,351	795,500		3,410,851	127
128	Internal TIF loans and transfers in	19,813			92,277	1,000,000		1,112,090	732,746		1,844,836	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,055,200	162,863	0	2,528,971	2,870,407	0	6,617,441	1,528,246		8,145,687	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,583,597	3,805,314	860,474	3,215,581	3,130,521	15,371	18,610,858	5,199,021		23,809,879	132
133												133
134	Beginning fund balance July 1, 2014	3,219,807	1,510,829	78,145	125,773	997,856	439,607	6,372,017	8,156,369		14,528,386	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,803,404	5,316,143	938,619	3,341,354	4,128,377	454,978	24,982,875	13,355,390		38,338,265	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF CARROLL							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,358,817	19,272					1,378,089		E62	1,378,089	2
3	Purchase of land and equipment	45,658						45,658		G62	45,658	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	91,253						91,253		E24	91,253	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	134,549						134,549		E66	134,549	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	181,011						181,011		E66	181,011	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	3,493						3,493		E89	3,493	27
28	Purchase of land and equipment	72,577						72,577		G89	72,577	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,887,358	19,272	0	0	0	0	1,906,630			1,906,630	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CARROLL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	37,574	535,382					572,956		E44	572,956	42
43	Purchase of land and equipment		19,123					19,123		G44	19,123	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	150,996						150,996		E44	150,996	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		119,742					119,742		E44	119,742	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		22,339					22,339		E81	22,339	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	146,550						146,550		E01	146,550	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	632,698						632,698		E81	632,698	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	189,385	163,286					352,671		E89	352,671	65
66	Purchase of land and equipment	50,020						50,020		G89	50,020	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,207,223	859,872	0	0	0	0	2,067,095			2,067,095	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CARROLL							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	102,525						102,525		E79	102,525	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	102,525	0	0	0	0	0	102,525			102,525	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	394,993	8,998					403,991		E52	403,991	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	8,104						8,104		E61	8,104	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	408,715						408,715		E61	408,715	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	244,160						244,160		F61	244,160	129
130	Recreation — Current operation	1,254,578	7,230					1,261,808		E61	1,261,808	130
131	Purchase of land and equipment	117,648	28,350					145,998		G61	145,998	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	125,331						125,331		E03	125,331	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	5,305						5,305		E61	5,305	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,558,834	44,578	0	0	0	0	2,603,412			2,603,412	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	63,000						63,000		E89	63,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	15,000						15,000		E50	15,000	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	614						614		E29	614	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	48,897		25,604				74,501		E89	74,501	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			4,009				4,009		E89	4,009	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	127,511	0	29,613	0	0	0	157,124			157,124	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CARROLL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	30,043						30,043		E29	30,043	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	415,686						415,686		E23	415,686	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,972						3,972		E89	3,972	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	32,942						32,942		E25	32,942	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	71,606						71,606		E31	71,606	168
169	Purchase of land and equipment	20,300						20,300		G31	20,300	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	281,272						281,272		E89	281,272	171
172	Other general government — Current operation	79,189						79,189		E89	79,189	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	935,010	0	0	0	0	0	935,010			935,010	176
177	<b>Section G — DEBT SERVICE</b>				1,515,725			1,515,725			1,515,725	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,515,725	0	0	1,515,725			1,515,725	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Airport equipment building					301,706		301,706			301,706	184
185	Street & streetscape projects					1,952,087		1,952,087			1,952,087	185
186	Merchants Park					72,921		72,921			72,921	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	2,326,714	0	2,326,714			2,326,714	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	2,326,714	0	2,326,714			2,326,714	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	6,818,461	923,722	29,613	1,515,725	2,326,714	0	11,614,235			11,614,235	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CARROLL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								819,497	E91	819,497	198
199	Purchase of land and equipment								215,329	G91	215,329	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								583,705	E80	583,705	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								63,903	E80	63,903	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CARROLL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								680,640		680,640	242
243	Enterprise Capital Projects								763,045		763,045	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								3,126,119		3,126,119	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	6,818,461	923,722	29,613	1,515,725	2,326,714	0	11,614,235	3,126,119		14,740,354	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	435,407	1,999,819			9,776		2,445,002	965,849		3,410,851	255
256	Internal TIF loans/repayments and transfers out			844,836				844,836	1,000,000		1,844,836	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	435,407	1,999,819	844,836	0	9,776	0	3,289,838	1,965,849		5,255,687	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	7,253,868	2,923,541	874,449	1,515,725	2,336,490	0	14,904,073	5,091,968		19,996,041	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						454,978	454,978			454,978	263
264	<b>Restricted</b>	140,115	2,226,501	64,170	1,825,629			4,256,415			4,256,415	264
265	<b>Committed</b>	535,086				1,791,887		2,326,973			2,326,973	265
266	<b>Assigned</b>	464,393	166,101					630,494			630,494	266
267	<b>Unassigned</b>	2,409,942						2,409,942			2,409,942	267
268	<b>Total Governmental</b>	3,549,536	2,392,602	64,170	1,825,629	1,791,887	454,978	10,078,802			10,078,802	268
269	<b>Proprietary</b>								8,263,422		8,263,422	269
270	<b>Total ending fund balance June 30, 2015</b>	3,549,536	2,392,602	64,170	1,825,629	1,791,887	454,978	10,078,802	8,263,422		18,342,224	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	10,803,404	5,316,143	938,619	3,341,354	4,128,377	454,978	24,982,875	13,355,390		38,338,265	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CARROLL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$ 2,310
Highways.....	M44		
Transit subsidies.....	M94 16,025		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 122,980		
All other.....	M89 \$ 181,011		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 3,398,633

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 6,847,000	29U	39U 532,000	49U	49U	49U 6,315,000	49U	189 131,523
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 365,000	29U 320,000	39U 415,000	49U 270,000	49U	49U	49U	189 6,252
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Aquatic Center	19U 1,915,000	29U 1,770,000	39U 1,815,000	49U 1,870,000	49U	49U	49U	189 74,253
11. 2013 Re-funding of '05	19U 465,000	29U	39U 230,000	49U 235,000	49U	49U	49U	189 2,328
12. Rec Roof/FD Truck	19U 195,000	29U	39U 195,000	49U 0	49U	49U	49U	189 877
13. 2014 Streets GO Bond	19U 0	29U 800,000	39U 455,000	49U 345,000	49U	49U	49U	189 3,195
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	9,787,000	2,890,000	3,642,000	2,720,000	0	6,315,000	0	218,428

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents
\$	752,210,531 x .05 = \$ 37,610,527

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,889,799	\$		16,744,852	18,634,651

REMARKS

V98